Audit Action	Sampling Objective	Audit Area	Sampling Frame	Sampling Units	Anticipated Errors	Type of Sampling	Minimum Sample Size	Sampling Parameters	Sample Selection Methods	Sample Evaluation Methods
FA PAS (Pre- Assessment Survey)	To take a survey in order to help determine: (1) the adequacy of internal controls, (2) whether the risk to Customs is acceptable or unacceptable, and (3) if additional testing (FA ACT) is necessary to ascertain the extent of compliance and/or to compute revenue loss.	Any review area.	Any.	Physical units (e.g., items, transactions, files, etc.).	Any.	Nonstatistical (Judgmental)	1 to 20, depending on the initial risk exposure and internal control assessment. Low risk exposure = 1 to 10 items (depending on if internal controls are strong, adequate or weak). Moderate risk exposure = 5 to 15 items (depending on if internal controls are strong, adequate or weak). High risk exposure = 10 to 20 items (depending on if internal controls are strong, adequate or weak).	N/A	Any method appropriate for the circumstances. Purposive selection recommended if possible.	Auditor judgment.

Audit Action	Sampling Objective	Audit Area	Sampling Frame	Sampling Units	Anticipated Errors	Type of Sampling	Minimum Sample Size	Sampling Parameters	Sample Selection Methods	Sample Evaluation Methods
FA ACT (Assessment Compliance Testing)	To review an identified unacceptable risk area (from FA PAS) in order to ascertain the extent of compliance and/or to compute revenue loss.	Any identified unacceptable risk area that is small enough to review in its entirety.	Any.	Physical units (e.g., items, transactions, files, etc.).	Any.	Nonstatistical (Judgmental)	100% of the identified unacceptable-risk area (generally not more than a typical statistical sample of 60 to 100).	N/A	All items are selected.	Actual results from 100% review.

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Audit Action	Sampling Objective	Audit Area	Sampling Frame	Sampling Units	Anticipated Errors	Type of Sampling	Minimum Sample Size	Sampling Parameters	Sample Selection Methods	Sample Evaluation Methods
			acceptable area that is to large to view 100% (except nsshipment l undeclared			Statistical Variable Physical Unit	Homogenous frame (similar dollars and characteristics) with coefficient of variation < 50% (standard deviation of the frame / frame mean * 100) = 1 sample with 1 random stratum of 60 items.		EZ-Quant STRAT - Physical Unit Sample Selection Procedure. Provides automatic equal horizontal strata (dollar). Suitable for an electronic frame or a small printout/listing that can be typed in. EZ-Quant RANUM - Random Numbers Generator. Generates random numbers. Suitable for an electronic frame, a numbered printout/listing, or a	EZ-Quant SAMPL Physical Unit Sample Evaluation Procedure.
									numbered physical item frame. Allows control of strata (horizontal/dollars or vertical/characteristics) .	
	To review an identified unacceptable risk area (from FA PAS) in order to ascertain the extent of compliance and/or to			Individual physical units. Clusters of physical units and reviewing entire clusters is acceptable (e.g., clusters consist of small number of items or reviewing whole clusters does not require significant additional effort).	Many errors, including small errors.		Nonhomogenous frame (dissimilar dollars and/or	Confidence Level = 95%. Desired Precision < 100%.	EZ-Quant RASEQ - Sets of Random Numbers Generator. Generates sets of random numbers. Suitable for unnumbered printout/listing, unnumbered physical item frame with a hierarchical structure. Okay when stratification is not necessary, the frame is already stratified, or the frame can be stratified prior to sample selection.	Other computer programs (e.g.,
FA ACT		k area (from FA too large to review 100% fance and/or to (except					characteristics) with coefficient of variation >= 50% (standard deviation of the frame / frame mean * 100) = 1 sample with 3 random strata of 30 items each plus 1 100% review stratum (e.g., high dollar items).		Manual Systematic Interval Selection. Suitable for an unnumbered physical item frame where selecting every nth item would result in a better cross- section of items or would be easier and quicker than using RASEQ.	Microsoft Access or SAS) may be used if the electronic file is too large for SAMPL.
	compute revenue loss.								Other computer programs (e.g., Microsoft Access or SAS) may be used if the electronic frame too large to fit into Microsoft Excel (for analysis, manual stratification, or application of EZ-Quant RANUM) or too large fit into STRAT (for stratification and/or sample selection).	
					Few, primarily large errors.		Homogenous frame (similar dollars and characteristics) with coefficient of variation < 50% (standard deviation of the frame / frame mean * 100) = 1 sample of 60 items.		EZ-Quant DUSSEL - Dollar Unit Sample Selection Procedure. Suitable for an electronic frame. (Manual systematic interval selection procedures are used to identify the dollar hit items within clusters.)	EZ-Quant DUSAM Dollar Unit Sample Evaluation Procedure.
		is not highly variable	printout or listing. Frame is not highly variable in terms of characteristics but may be highly variable in terms of	Dollars representing clusters of physical units and reviewing entire clusters is not acceptable (e.g., clusters consist of many items and reviewing all would require significant additional effort).		Statistical Variable Dollar Unit	Nonhomogenous frame (dissimilar dollars) with coefficient of variation >= 50% (standard deviation of the frame / frame mean * 100) = 1 sample of 100 items. Nonhomogenous frame (characteristics) with coefficient of variation >= 50% (standard deviation of the frame / frame mean * 100) = multiple samples of 60 items each.	Confidence Level = 95%. Desired Precision < 100%.	Other computer programs (e.g., Microsoft Access or SAS) may be used if the electronic frame too large to fit into Microsoft Excel (for analysis) or too large to fit into DUSSEL (for sample selection).	Other computer programs (e.g., Microsoft Access or SAS) may be used if the electronic file is too large for DUSAM.

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Exhibit 6A Appendix III

Audit Action Sampling Objective Audit Area Sampling Frame Sampling Units Anticipated Errors Type of Sampling Minimum Sample Size Sampling Parameters Sample Selection Methods

Audit Action	Sampling Objective	Audit Area	Sampling Frame	Sampling Units	Anticipated Errors	Type of Sampling	Minimum Sample Size	Sampling Parameters	Sample Selection Methods	Sample Evaluation Methods
	unacceptable risk area (from FA PAS) in order to verify compliance (i.e., to determine if any systemic error exists) and to compute revenue loss if applicable/	carea (from FA sensitive unacceptable risk areas of d to compute f applicable/ and undeclared	sensitive unacceptable risk areas of transshipment	Physical units (e.g., items, transactions, files, etc.).	None.	Statistical Attribute Discovery	Generally 59 to 90, depending on the frame size. Determined by EZ-Quant ATTDISC - Discovery Acceptance Sample Size Procedure.	Confidence Level = 99%. Critical Error Rate = 5%. Government Risk = 1%.	EZ-Quant STRAT - Physical Unit Sample Selection Procedure. May be used for attribute discovery sampling by designating one stratum and no high dollar items. EZ-Quant RANUM - Random Numbers Generator. Suitable for an electronic frame, a numbered printout/listing, or a numbered physical item frame.	EZ-Quant SAMPL Physical Unit Sample Evaluation Procedure (if possible, for revenue estimation).
FA ACT									EZ-Quant RASEQ - Sets of Random Numbers Generator. Suitable for unnumbered printout/listing, unnumbered physical item frame with a hierarchical structure.	Other computer programs (e.g., Microsoft Access or SAS) may be
								176.	Manual Systematic Interval Selection. Suitable for an unnumbered physical item frame where selecting every nth item would result in a better cross- section of items or would be easier and quicker than using RASEQ.	
								Other computer programs (e.g., Microsoft Access or SAS) may be used the electronic frame too large to fit int Microsoft Excel (for application of EZ- Quant RANUM) or too large fit into STRAT (for sample selection).	SAMPL.	

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Audit Action	Sampling Objective	Audit Area	Sampling Frame	Sampling Units	Anticipated Errors	Type of Sampling	Minimum Sample Size	Sampling Parameters	Sample Selection Methods	Sample Evaluation Methods
Follow-Up	To review an identified unacceptable risk area (from FA PAS), noncompliant area (from FA ACT), and/or importer quantification of compliance/revenue (from FA PAS or FA ACT) in order to: (1) determine if the implemented CIP corrected the internal control deficiencies, (2) ascertain the extent of compliance and/or to compute revenue loss, (3) determine whether the risk to Customs is acceptable or unacceptable, and/or (4) verify any importer quantification of compliance/revenue.	Any identified unacceptable risk area or noncompliant area that is limited in scope and number.	Any.	Physical units (e.g., items, transactions, files, etc.).	Any.	Nonstatistical (Judgmental)	100% of the identified unacceptable risk or noncompliant area (generally not more than a typical statistical sample of 60 to 100) or a sample sufficient to verify internal control adequacy, compliance, and/or revenue due.	N/A	All items are selected or any selection method appropriate for the circumstances.	Actual results from 100% review or auditor judgment from judgmental sample.

Au	udit Action	Sampling Objective	Audit Area	Sampling Frame	Sampling Units	Anticipated Errors	Type of Sampling	Minimum Sample Size	Sampling Parameters	Sample Selection Methods	Sample Evaluation Methods
	To review an identified							Homogenous frame (dollars and characteristics) with coefficient of variation < 50% (standard		EZ-Quant STRAT - Physical Unit Sample Selection Procedure. Provides automatic equal horizontal strata (dollar). Suitable for an electronic frame or a small printout/listing that can be typed in.	EZ-Quant SAMPL Physical
							deviation of the frame / frame mean * 100) = 1 sample with 1 random stratum of 60 items.		EZ-Quant RANUM - Random Numbers Generator. Suitable for an electronic frame, a numbered printout/listing, or a numbered physical item frame. Allows control of strata (horizontal/dollars or vertical/characteristics).	Unit Sample Evaluation Procedure.	
		To review an identified unacceptable risk area (from FA		Electronic file, printout or listing, physical items. Frame may be highly variable in terms of dollars and/or characteristics.	physical items. reviewing entire clusters is acceptable (e.g., clusters lei in terms of consist of small number of items and/or items or reviewing whole	Many errors, including small errors.	Statistical Variable Physical Unit	Nonhomogenous frame (dollars and/or characteristics) with coefficient of variation >= 50% (standard deviation of the frame / frame mean * 100) = 1 sample with 3 random strata of 30 items each plus 1 100% review stratum (e.g., high dollar items).	Confidence Level = 95%. Desired Precision < 100%.	EZ-Quant RASEQ - Sets of Random Numbers Generator. Suitable for unnumbered printout/listing, unnumbered physical item frame with a hierarchical structure. Okay when stratification is not necessary, the frame is already stratified, or the frame can be stratified prior to sample selection.	Other computer programs (e.g., Microsoft Access or SAS) may be used if the electronic file is too large for SAMPL.
F	Follow-Up	PAS), noncompliant area (from FA ACT), and/or importer quantification of compliance/revenue (from FA PAS or FA ACT) in order to: (1) determine if the implemented CIP corrected the internal control deficiencies, (2) ascertain the	Any identified unacceptable risk area or noncompliant area that is broad in scope and/or number	unacceptable risk area or noncompliant area that is road in scope						Manual Systematic Interval Selection. Suitable for an unnumbered physical item frame where selecting every nth item would result in a better cross- section of items or would be easier and quicker than using RASEQ.	
	extent of compliance and compute revenue loss, determine whether the ris Customs is acceptable unacceptable, and/or (4) v any importer quantificatio	extent of compliance and/or to compute revenue loss, (3) determine whether the risk to Customs is acceptable or unacceptable, and/or (4) verify any importer quantification of compliance/ revenue.	(except transshipment and undeclared ADD/CVD).								
				Electronic file or small	Dollars representing clusters			Homogenous frame (dollars and characteristics) with coefficient of variation < 50% (standard deviation of the frame / frame mean * 100) = 1 sample of 60 items.		EZ-Quant DUSSEL - Dollar Unit Sample Selection Procedure. Suitable for an electronic frame.	
				printout or listing. Frame is not highly variable in terms of characteristics but may be highly variable in terms of dollars.	bolials representing dusters of physical units and reviewing entire clusters is not acceptable (e.g., clusters consist of many items and reviewing all would require significant additional effort).	Few, primarily large errors.	Statistical Variable Dollar Unit	Nonhomogenous frame (dollars) with coefficient of variation >= 50% (standard deviation of the frame / frame mean * 100) = 1 sample of 100 items. Nonhomogenous frame (characteristics) with coefficient of variation >= 50% (standard deviation of the frame / frame mean * 100) = multiple samples of 60 items each.	Confidence Level = 95%. Desired Precision < 100%.	Other computer programs (e.g., Microsoft Access or SAS) may be used if the electronic frame too large to fit into Microsoft Excel (for analysis) or too large to fit into DUSSEL (for sample selection).	EZ-Quant DUSAM Dollar Unit Sample Evaluation Procedure.

Audit Action	Sampling Objective	Audit Area	Sampling Frame	Sampling Units	Anticipated Errors	Type of Sampling	Minimum Sample Size	Sampling Parameters	Sample Selection Methods	Sample Evaluation Methods
	To review an identified unacceptable risk area (from FA PAS), noncompliant area (from FA PAS), noncompliant area (from FA ACT), and/or importer quantification of compliance/revenue (from FA PAS or FA ACT) in order to: (1) determine if the implemented CIP corrected the internal control deficiencies, (2) ascertain the extent of compliance and/or to compute revenue loss, (3) determine whether the risk to Customs is acceptable or unacceptable, and/or (4) verify any importer quantification of compliance/revenue.								EZ-Quant STRAT - Physical Unit Sample Selection Procedure. May be used for attribute discovery sampling by designating one stratum and no high dollar items.	EZ-Quant SAMPL Physical Unit Sample Evaluation
		acceptable risk area (from FA NS), noncompliant area (from FA ACT), and/or importer quantification of compliance/revenue (from FA S or FA ACT) in order to: (1) emiliar implemented CIP orrected the internal control efficiencies, (2) ascertain the otent of compliance and/or to compute revenue loss, (3) etermine whether the risk to Customs is acceptable or noncompliant areas of transshipment or undeclared ADD/CVD that are broad in scope and number.		Physical units (e.g., items, transactions, files, etc.).		Statistical Attribute Discovery	Generally 59 to 90, depending on the frame size. Determined by EZ-Quant ATTDISC - Discovery Acceptance Sample Size Procedure.	99%. Critical Error Rate = 5%. Government Risk =	EZ-Quant RANUM - Random Numbers Generator. Suitable for an electronic frame, a numbered printout/listing, or a numbered physical item frame.	Procedure (if possible, for revenue estimation).
Follow-Up			(1) risk areas or noncompliant areas of the transshipment Any.		None.				EZ-Quant RASEQ - Sets of Random Numbers Generator. Suitable for unnumbered printout/listing, unnumbered physical item frame with a hierarchical structure.	Other computer programs (e.g., Microsoft Access or SAS) may be
								1%.	Manual Systematic Interval Selection. Suitable for an unnumbered physical item frame where selecting every nth item would result in a better cross- section of items or would be easier and quicker than using RASEQ.	
								Other programs (e.g., Microsoft Access or SAS) may be used if the electronic frame too large to fit into Microsoft Excel (for application of EZ-Quant RANUM) or too large fit into STRAT (for sample selection).	SAMPL.	